UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

MORRIS AKERMAN, ON BEHALF OF HIMSELF AND A CLASS OF PERSONS SIMILARLY SITUATED,

05 CV 5098

PLAINTIFF,

v.

COLLINS AND AIKMAN CORP., DAVID STOCKMAN, J. MICHAEL STEPP, AND BRYCE KOTH,

DEFENDANTS.

CASE NO.

PURSUANT TO RULE 7.1 OF THE FEDERAL RULES OF CIVIL PROCEDURE,

THE UNDERSIGNED COUNSEL FOR PLAINTIFF

MORRIS AKERMAN

CERTIFIES THAT THE SAID PARTY IS NON-GOVERNMENTAL AND NOT A

CORPORATE PARTY.

DATE: MAY 26, 2005

SIGNATURE OF ATTORNEY

-AARON L. BRODY

RULE 7.1 STATEMENT